

## Article - Real Property

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§2–122.

(a) (1) In this section, “trust” means an express inter vivos or testamentary trust.

(2) “Trust” includes the following instruments or funding arrangements in the nature of a trust:

- (i) A profit sharing plan;
- (ii) A retirement plan;
- (iii) A liquidating or liquidation plan; and
- (iv) An unincorporated foundation.

(3) “Trust” does not include:

(i) A real estate investment trust as defined in § 8–101 of the Corporations and Associations Article;

(ii) A statutory trust as defined in § 12–101 of the Corporations and Associations Article; or

(iii) A trust, formed under the law of another state or a foreign country, that authorizes a trust to take, hold, and dispose of title to property in the name of the trust.

(b) (1) A grant of property by deed to a grantee designated in the deed as a trust has the same effect as if the grantor had granted the property to the trustee or trustees appointed and acting for the trust on the effective date of the deed.

(2) If executed by the trustee or trustees appointed and acting for the trust on the effective date of the deed, a grant of property by deed from a grantor designated in the deed as a trust has the same effect as if the grantee had received the property from the trustee or trustees appointed and acting for the trust on the effective date of the deed.

(c) (1) A grant of property by deed to a grantee designated in the deed as an estate of a decedent, including the estate of a nonresident decedent, has the same effect as if the grantor had granted the property to:

(i) The personal representative or personal representatives appointed by a register of wills or orphans' court in the State for the estate and acting as the personal representative on the effective date of the deed; or

(ii) A foreign personal representative exercising the powers of the office for the estate of a nonresident decedent on the effective date of the deed.

(2) If executed by the person or persons indicated in item (i) or (ii) of this paragraph as applicable, a grant of property by deed from a grantor designated in the deed as an estate of a decedent, including the estate of a nonresident decedent, has the same effect as if the grantee had received the property from:

(i) The personal representative or personal representatives appointed by a register of wills or orphans' court in the State for the estate and acting as the personal representative on the effective date of the deed; or

(ii) A foreign personal representative exercising the powers of the office for the estate of a nonresident decedent on the effective date of the deed.

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